| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|
| 9. | Ahmedabad | Gujarat | 43 | 8.57 | 5.27 | 32.8 | 46.64 |
| 10. | Kochi | Kerala | 29 | 2.55 | 5.13 | 4.59 | 12.27 |
| 11. | Pune | Maharashtra | 36 | 7.35 | 9.00 | 14.83 | 31.18 |
| 12. | Patna | Bihar & Jharkhand | 23 | 2.44 | 0.40 | 7.24 | 10.08 |
| 13. | Bhopal | M.P. & Chhattishgarh | 34 | 11.21 | 8.39 | 31.32 | 50.92 |
| 14. | Delhi | Delhi | 69 | 25.74 | 13.57 | 12.82 | 52.13 |
| | | TOTAL | 762 | 181.92 | 127.77 | 325.52 | 635.21 |

(c) As tax and interest, in a search case is levied and collected only upon completion of assessment of undisclosed income and assessment completed, as per law, within two years from the end of the month in which search was conducted, there cannot be any generalised projection.

**श्री जयन्ती लाल बरोट**: सभापति महोदय, मुझे यह जानना है कि हमारे आयकर की ओर से छापे मारे जाते है, क्या ये सिर्फ व्यापारियों के ही यहां मारे जाते है ? सरकारी अधिकारी जी अवैध सम्पत्ति एकत्रित करते है, क्या हम उनकी भी तलाशी करते है ?

**श्री जसंवत सिंह**: जैसा कि माननीय सदस्य को मालूम है कि पहले जो प्रावधान छापे और सर्च के बारे में थे, अभी हाल ही में उनमें बदलाव लाया गया है । अब स्टॉक सीज नहीं किया जाएगा और सर्च के दौरान किसी प्रकार से assessee को बाध्य नहीं किया जाएगा कि आप अपना बयान दें । इसके अलावा जो किताबें जब्त होती है, वे दस दिन के भीतर लौटाई जाएंगी । यदि दस दिन के भीतर नही लौटाई जाती है तो कमिशनर से इजाजत लेनी होगी कि इस प्रकार की जो आशंकाएं या भ्रांतियां है, माननीय सदस्य उन्हें दूर कर दें ।

MR. CHAIRMAN: Question Hour is over.

## WRITTEN ANSWERS TO STARRED QUESTIONS

### Tax on companies incorporated in Mauritius

*290. SHRI P. PRABHAKAR REDDY: Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:

(a) whether it has been decided to tax companies incorporated in Mauritius if such companies have their place of effective management in India;

(b) if so, the details thereof; and

(c) since when the decision is going to take effect?

THE MINISTER OF FINANCE AND COMPANY AFFAIRS (SHRI JASWANT SINGH): (a) and (b) Companies incorporated in Mauritius and having their place of effective management in India are laible to tax in India under the Double Taxation Avoidance Convention (DTAC) bet\ India and Mauritius. Central Board of Direct Taxes (CBDT) had ea; issued a Circular No. 789 dated 13.4.2000 to clarify provisions regarding taxation of income from dividends and Capital Gains under the Indo-Maurities DTAC. This Circular also specified that the certificate of residence issued by the Mauritian authorities should be regarded as sufficient proof of residence of an entity in Mauritius. To remove any doubts regarding the effect of Circular No. 789 dated 13.4.2000, CBDT issued another Circular, No. 1/2003 dated 10.2.2003, wherein it has been clarified that where it is found as a fact that a company has its place of effective management in India, then notwithstanding its being incorporated in Mauritius, it would be taxed in India as per Indo-Mauritius DTAC.

(c) The Circular No. 1 /2003 dated 10th February, 2003 merely clarifies the provisions of Indo-Mauritius DTAC which is effective in India from 1 st April, 1983.

**World class Tourism Products**

*292. SHRI PREM CHAND GUPTA: Will the Minister of TOURISM AND CULTURE be pleased to state:

(a) whether it is a fact that the World Travel and Tourism Council has identified India as one of the world's foremost tourist growth centres in the coming decade; and

(b) if so, what steps Government propose to take to provide exclusive world class tourism products and destinations to realise enormous potential in tourism and to compete successfully for a larger share of the world tourism market?